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CHARTS OF ACCOUNTS

1.14 Revenue/Expenditure Accounts Overview

1.14.10 The overview includes the major categories of revenues and expenditures. For the full listing of all revenue and expenditure codes go to [Revenue/Expenditure Accounts](#).

Revenues by Prime and Basic Digit

300	BEGINNING CASH and INVESTMENTS
310	TAXES
320	LICENSES and PERMITS
330	INTERGOVERNMENTAL REVENUES
340	CHARGES for GOODS and SERVICES
350	FINES and PENALTIES
360	MISCELLANEOUS REVENUES
380	NONREVENUES
390	OTHER FINANCING SOURCES

Revenues by Prime and Basub Digit

300	BEGINNING CASH and INVESTMENTS
308	Beginning Cash and Investments
310	TAXES
311	Property Tax
313	Retail Sales and Use Taxes
316	Business and Occupation Taxes
317	Excise Taxes in Lieu of Property Tax
318	Other Taxes
320	LICENSES and PERMITS
321	Business Licenses and Permits
322	Non-Business Licenses and Permits
330	INTERGOVERNMENTAL REVENUES
331	Direct Federal Grants
332	Federal Entitlements, Impact Payments and Subsidies
333	Indirect Federal Grants
334	State Grants
335-336	State Shared Revenues, Entitlements and Impact Payments
337	Local Grants, Entitlements and Other Payments
339	ARRA Grants

340 CHARGES for GOODS and SERVICES

- 341 General Government
- 342 Public Safety
- 343 Utilities
- 344 Transportation
- 345 Natural and Economic Environment
- 346 Social Services
- 347 Culture and Recreation
- 348 Internal Service Funds Sales and Services

350 FINES and PENALTIES

- 351 Superior Court – Felony/Misdemeanor Penalties
- 352 Civil Penalties
- 353 Civil Infraction Penalties
- 354 Civil Parking Infraction Penalties
- 355 Criminal Traffic Misdemeanor Fines
- 356 Criminal Non-Traffic Fines
- 357 Criminal Costs
- 359 Non-Court Fines and Penalties

360 MISCELLANEOUS REVENUES

- 361 Interest and Other Earnings
- 362 Rents, Leases and Concessions
- 367 Contributions and Donations from Nongovernmental Sources
- 368 Special Assessments
- 369 Other

380 NONREVENUES

- 381 Interfund Loans
- 386 Agency Type Deposits
- 388 Prior Period(s) Adjustment(s)
- 389 Other Nonrevenues

390 OTHER FINANCING SOURCES

- 391 Long-Term Debt Proceeds
- 392 Premiums on Bonds Sold
- 393 Refunding Long-Term Debt Proceeds
- 395 Disposition of Capital Assets
- 397 Transfers-In
- 398 Insurance Recoveries

Expenditures by Prime and Basic Digit

500	ENDING CASH and INVESTMENTS
510	GENERAL GOVERNMENT
520	PUBLIC SAFETY
530	UTILITIES
540	TRANSPORTATION
550	NATURAL and ECONOMIC ENVIRONMENT
560	SOCIAL SERVICES
570	CULTURE and RECREATION
580	NONEXPENDITURES
591*-593*	DEBT SERVICE
594*-595*	CAPITAL EXPENDITURES
596*, 597, 599*	OTHER FINANCING USES

* These codes are listed together with appropriate operating activities.

Expenditures by Prime and Basub Digit

500	ENDING CASH and INVESTMENTS
508	Ending Cash and Investments
510	GENERAL GOVERNMENT
511	Legislative Activities*
512	Judicial Activities*
513	Executive Activities*
514	Financial, Recording and Election Activities*
515	Legal Activities*
517	Employee Benefit Programs*
518	Centralized Services*
519	Miscellaneous General Government Activities
520	PUBLIC SAFETY
521	Law Enforcement Activities*
522	Fire and Emergency Medical Activities*
523	Detention/Correction Activities*
524	Protective Inspection Services*
525	Disaster Services*
527	Juvenile Services*
528	Dispatch Services*
530	UTILITIES
531	Storm Drainage Utilities*
532	Television/Cable Utilities*
533	Electric/ Gas Utilities*
534	Water Utilities*

	535	Sewer/Reclaimed Water Utilities*
	536	Cemetery*
	537	Solid Waste Utilities*
	538	Combined Water/Sewer/Solid Waste Utilities*
	539	Irrigation/Reclamation Utilities*
540	TRANSPORTATION*	
	541	Roads/Streets Construction – Preservation Projects
	542	Roads/Streets Maintenance
	543	Roads/Streets General Administration and Overhead
	544	Roads/Streets Operations
	545	Roads/Streets Extraordinary Operations
	595	Roads/Streets and Other Infrastructure: Improvements and New Construction
Projects		
	546	Airports and Ports*
	547	Transit, Railroads and Other Transportation Systems*
	548	Public Works – Centralized Services*
550	NATURAL and ECONOMIC ENVIRONMENT	
	552	Employment Opportunity*
	553	Conservation*
	554	Environmental Services*
	557	Community Services*
	558	Community Planning and Economic Development*
	559	Housing and Property Development*
560	SOCIAL SERVICES	
	561	Hospitals, Assisted Living and Convalescent Facilities*
	562	Public Health Services*
	563	Coroner/Medical Examiner*
	564	Mental Health Services*
	565	Welfare/Veterans Services/Services for Disabled/Homeless Services/Domestic
Violence*		
	566	Chemical Dependency Services*
	567	Children Services*
	568	Developmental Disabilities Services*
	569	Aging and Disability Services*
570	CULTURE and RECREATION	
	571	Educational and Recreational Activities*
	572	Libraries*
	573	Cultural and Community Activities*
	575	Cultural and Recreational Facilities*
	576	Park Facilities*

580 NONEXPENDITURES

- 581 Interfund Loans
- 586 Agency Type Disbursements
- 588 Prior Period(s) Adjustment(s)
- 589 Other Nonexpenditures

597 OTHER FINANCING USES

- 597 Transfers-Out

* Each activity includes the following codes for debt service and capital expenditures related to this operating category:

591-593 DEBT SERVICE

- 591 Redemption of Debt
- 592 Interest and Other Debt Service Costs
- 593 Advance Refunding Escrow

594-595 CAPITAL EXPENDITURES

- 594 Capital Expenditures
- 595 Roads/Streets and Other Infrastructure: Improvements and New Construction Projects (included only with the *Transportation* function)

596, 599 OTHER FINANCING USES

- 596 Issuance Discount on Long-Term Debt
- 599 Payments to Refunded Debt Escrow Agent